

Minutes
Board of Assessor's Meeting
August 13, 2012

Members Present: Jason Neuman, Eugene Reed and John McSorley
Others: Terry Bonser, Mary Bonser and Heidi Seaverns.

7:00 PM Chairman Reed called the meeting to order. He then stated he would be recording the meeting. No one in attendance objected to the recording.

Since Mr. & Mrs. Bonser were in attendance, members agreed to speak with them prior to conducting their regular business. Mrs. Bonser stated that they were there to request that the Town Assessor meet with their appraiser to discuss their appraisal. She went on to say that she would like the meeting to happen before the September 1 deadline for 2011 appeals, hopefully by August 27th. Ms. Bonser thanked Ms. Seaverns for the information. The Bonselers stated that they would like this settled before the deadline so they would not have to appeal their 2011 assessment and bear the additional financial costs. Ms. Seaverns stated that she had inquired about filing a 2011 appeal with BTLA and was told that if the Bonselers requested that the hearings be consolidated, BTLA would make every effort to consolidate them. Chairman Reed asked if the appraisal had been submitted to BTLA. Ms. Bonser stated she had spoken with the clerk in regard to the submission of the appraisal and the clerk had indicated that it should be filed closer to the hearing date, observing the 14 day prior rule. Chair Reed said that this case could set a precedent statewide as far as entry into a property if BTLA bases their decision on the appraisal rather than having an assessor representing the Town measure & list the property. Ms. Bonser stated she did not want to be a precedent setting case, and she would like the appeal settled at the local level. Mr. McSorley asked if the Town Assessor could be afforded the same courtesy as their appraiser and be allowed to review the property. Both Mr. & Mrs. Bonser stated that a Town Assessor had reviewed the property in 2010 (Mark Nieder) and that they would not permit anyone on the property. There was a somewhat long discussion between the Board & the Bonselers about entry into the property. Neither side changed their position on entry into the property so the conversation then moved on. There was a discussion about other properties in Town owned by the Bonselers and the question was asked why they were not listed in the appeal application. Ms. Bonser said that those other properties are not part of the Cedar Waters Village Partnership. Next item to be discussed was the scheduling of a meeting between Ms. Martin & Mr. Knight. Ms. Seaverns reminded everyone that there was a small window for this meeting to happen and she does not know if Ms. Martin is available. Mr. McSorley indicated he would like to review the appraisal and the Bonselers stated that they had no problem with his review. Mr. McSorley will come into the office this week and perform his review. Mr. Bonser stated that the income provided to the appraiser was based on the camp mostly. The construction income had been taken out. After some more discussion, it was agreed upon by both parties (BOA & Bonselers) that if schedules of Ms. Martin & Mr. Knight permit, the BOA would have a workshop meeting on August 20, 2012 so they could discuss the appraisal. Ms. Seaverns stated she would contact the Bonselers as soon as she had consulted with Ms. Martin. The Bonselers thanked the members for their time and left the meeting at 7:20PM. Mr. Reed stopped recording the meeting at that time.

Chair Reed asked for clarification about the ownership issue. Mr. McSorley explained that if a property is not part of a partnership, LLC or corporation it is considered separate ownership even if principles of the company own it.

Chair Reed asked if the MS1 was ready. Ms. Seaverns stated it was not. She asked the Board to vote to sign it when ready. Chair Reed stated he did not think that was appropriate. Since all members

are available on August 20, the Board decided to have a meeting even if Ms. Martin & Mr. Knight were not meeting. The members will either have an MS 1 to sign or Ms. Seaverns will prepare an extension for, if necessary.

The Board addressed the signature file.

Motion: Reed, second Neuman to assess Timber Tax Levy for 201 tax year for Map 61 Lot 4 in the amount of \$ 297.55.

Vote: 3-0 in favor. The Board signed the warrant for the levy.

Members signed an Intent to Cut for Map 23 Lot 7. Taxes are not current and a bond has been posted.

Members present signed the 2012 Forest & Land reimbursement form for the State. One of the properties listed on the form was sold by the State of NH to a private entity, so Ms. Seaverns had drawn a line through the property on the form (per Linda Kennedy at NHDRA).

The Board next reviewed the correspondence file.

The Board reviewed and approved the July invoice from Avitar (\$1072.92 for contract assessing and \$1260 for data verification work). Members also initialed the May & June invoices (same amounts each month).

Chair Reed asked if there had been a written response from DRA Director Hamilton in regard to the complaint filed by a Nottingham taxpayer. Ms. Seaverns indicated she had sent email to Director Hamilton inquiring as to the status of the complaint but had heard nothing back.

The members then reviewed the sales analysis for October 1, 2011 through July 31, 2012 provided by Ms. Seaverns. Statistics were as follows: the median ratio is 0.9991 with a Coefficient of Dispersion of 7.2909. There were a total of 22 qualified sales during this time period.

Next meeting will be August 20, 2012 at 7PM.

Having no further business,

7:50 PM **Motion:** Neuman, second McSorley to adjourn.

Vote: 3-0 in favor.

Respectfully Submitted,

Heidi Seaverns

**Approved as written
9/10/12**